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- and -

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-27  
RETENTION / FEE MATTERS (SASM&F)  
203.8 HOURS

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)**  
**Retention /Fee Matters (SASM&F)**

**Bill Date: 12/30/05**  
**Bill Number: 1091378**

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	10/31/05	0.40	TELECONFERENCE WITH R. ROSENBERG RE CREDITORS COMMITTEE DUE DILIGENCE INQUIRIES CONCERNING DELPHI RETENTION MATTERS AND NOVEMBER 4TH HEARING MATTERS (0.4).
BUTLER, JR. J	11/02/05	1.30	DRAFT LETTER TO R. ROSENBERG RE RESPONSE TO CREDITORS COMMITTEE DUE DILIGENCE INQUIRIES RE DELPHI RETENTION MATTERS (1.3).
BUTLER, JR. J	11/04/05	0.30	PREPARE FOR (0.2) AND ATTEND (0.1) ADJOURNED MATTERS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE FINAL SKADDEN RETENTION HEARING.
BUTLER, JR. J	11/25/05	1.20	BEGIN TO WORK ON MONTHLY COMPENSATION PACKAGE FOR OCTOBER, 2005 (1.2).
BUTLER, JR. J	11/26/05	0.70	CONTINUE TO WORK ON MONTHLY COMPENSATION PACKAGE FOR OCTOBER, 2005 (0.7).
		<b>3.90</b>	
<b>Total Partner</b>		<b>3.90</b>	
DE ELIZALDE D	10/20/05	1.50	ANALYSIS OF DISCLOSURE MATERIALS (1.5).
DE ELIZALDE D	10/22/05	0.80	REVIEWED AND REVISED FINAL ORDERS RE APPLICATION (0.8).
DE ELIZALDE D	11/10/05	0.50	SUPERVISED SENDING OUT OF RETENTION QUESTIONNAIRE TO ALL ATTORNEYS AT SKADDEN (0.5).
DE ELIZALDE D	11/17/05	2.30	ANALYSIS OF POTENTIAL DISCLOSURE MATERIALS (2.3).
DE ELIZALDE D	11/19/05	0.50	ANALYSIS OF OBJECTORS FOR DISCLOSURE RESEARCH PURPOSES (0.5).
		<b>5.60</b>	
ZIEGLER VE	11/16/05	2.40	WORK ON SKADDEN DISCLOSURE MATTERS (2.4).
ZIEGLER VE	11/28/05	1.00	WORK ON AND EMAIL CORRESPONDENCE RE PRO HAC VICE MOTION (1.0).
		<b>3.40</b>	
<b>Total Associate</b>		<b>9.00</b>	
LORENZ G	10/25/05	1.70	ASSEMBLE COMPLETE ENTITY LIST FOR DELPHI RETENTION SCREENING QUESTIONNAIRE (1.7).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

LORENZ G	10/26/05	2.80	ASSEMBLE COMPLETE ENTITY LIST FOR DELPHI RETENTION SCREENING QUESTIONNAIRE (2.8) .
LORENZ G	10/28/05	3.20	CONTINUE WORK ON CONSOLIDATING DISCLOSURE RESULTS LISTS (3.2) .
LORENZ G	10/31/05	2.60	CONTINUE WORK CONSOLIDATING DISCLOSURE RESULTS INTO MASTER LIST (2.6) .
		10.30	
SALAZAR AG	10/20/05	0.50	INITIATE BANKRUPTCY RETENTION SCREENING QUESTIONNAIRE PROCESS (0.5) .
SALAZAR AG	10/24/05	2.80	PREPARE FORMS FOR BANKRUPTCY RETENTION SCREENING QUESTIONNAIRE (2.8) .
SALAZAR AG	11/10/05	0.90	COORDINATE PRODUCTION OF BRSQ FORMS (0.9) .
SALAZAR AG	11/15/05	1.80	REVIEW BANKRUPTCY RETENTION SCREENING QUESTIONNAIRES AND LOG RESPONSES (1.8) .
SALAZAR AG	11/16/05	0.50	RECORD RESPONSES TO BRSQ FORMS (0.5) .
SALAZAR AG	11/17/05	7.50	RECORD RESPONSES OF RETENTION QUESTIONNAIRE RECEIVED (7.5) .
SALAZAR AG	11/21/05	5.10	RECORD RESPONSES FROM BANKRUPTCY RETENTION SCREENING QUESTIONNAIRES RECEIVED (5.1) .
		19.10	
SHAHANI A	11/16/05	2.00	ASSEMBLE FOR ATTORNEY REVIEW THE ANSWERS TO MEMORANDUM RE BANKRUPTCY RETENTION SCREENING QUESTIONNAIRE (2.0) .
SHAHANI A	11/17/05	5.90	ASSEMBLE FOR ATTORNEY REVIEW THE BANKRUPTCY RETENTION SCREENING QUESTIONNAIRE (5.9) .
SHAHANI A	11/18/05	3.90	ASSEMBLE FOR ATTORNEY REVIEW THE BANKRUPTCY QUESTION SCREENING QUESTIONNAIRE (3.9) .
		11.80	
ZSOLDOS AF	10/12/05	0.50	ORGANIZE MOST RECENT DISCLOSURE RESULTS (0.5) .
ZSOLDOS AF	10/28/05	5.60	ORGANIZE DISCLOSURE RESULTS AND CHARTS (5.6) .
ZSOLDOS AF	10/31/05	2.40	CONTINUE REVISIONS TO DISCLOSURE CHARTS (2.4) .
ZSOLDOS AF	11/01/05	2.20	CONTINUE ASSIGNMENT OF COMBINING AND EDITING DISCLOSURE CHARTS (2.2) .

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZSOLDOS AF	11/21/05	2.60	ORGANIZE DISCLOSURE RESULTS (1.8); CHECK OBJECTION PARTIES VS THOSE ALREADY SUBMITTED FOR DISCLOSURE (0.8) .
ZSOLDOS AF	11/22/05	1.00	SUBMIT OBJECTING PARTIES FOR DISCLOSURE AND UPDATE MASTER INDEX (1.0) .
ZSOLDOS AF	11/27/05	1.60	COMPARE NEWLY OBJECTION PARTIES AGAINST LIST OF THOSE ALREADY RUN FOR DISCLOSURE (0.7); UPDATE MATER DISCLOSURE INDEX (0.4); RUN DISCLOSURE ON NEWLY OBJECTING PARTIES (0.5); .
		<b>15.90</b>	
<b>Total Legal Assistant</b>		<b>57.10</b>	
ROMAN JJ	11/17/05	1.70	ASSIST WITH REVIEW OF RETENTION QUESTIONNAIRE ATTORNEY RESPONSES (1.7) .
ROMAN JJ	11/25/05	1.10	CONTINUED REVIEW OF RETENTION QUESTIONNAIRES' ATTORNEY RESPONSES (1.1) .
ROMAN JJ	11/30/05	0.70	WORK ON REVIEW AND LOGGING OF ATTORNEY RESPONSES TO SCREENING RETENTION QUESTIONNAIRES (0.7) .
		<b>3.50</b>	
<b>Total Legal Assistant Support</b>		<b>3.50</b>	
<b>TOTAL TIME</b>		<b><u>73.50</u></b>	

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**Delphi Corporation (DIP)  
Retention /Fee Matters (SASM&F)**

**Bill Date: 12/30/05  
Bill Number: 1091378**

<b>Disbursement</b>	<b>Date</b>	<b>Vendor/Employee/Dept.</b>	<b>Amount</b>
Telephone Expense	11/23/05	Telecommunications, D	0.96
Telephone Expense	11/23/05	Telecommunications, D	1.75
Telephone Expense	11/23/05	Telecommunications, D	0.28
Telephone Expense	11/23/05	Telecommunications, D	0.01
		<b>TOTAL TELEPHONE EXPENSE</b>	<b>\$3.00</b>
Reproduction - color	11/29/05	Copy Center, D	1.00
		<b>TOTAL REPRODUCTION - COLOR</b>	<b>\$1.00</b>
		<b>TOTAL MATTER</b>	<b>\$4.00</b>

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)  
Retention /Fee Matters (SASM&F)**

**Bill Date: 01/31/06  
Bill Number: 1092991**

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	12/17/05	1.30	CONTINUE TO REVIEW AND REVISE MONTHLY COMPENSATION PACKAGE (1.3).
BUTLER, JR. J	12/30/05	1.40	CONTINUE TO REVIEW AND REVISE MONTHLY COMPENSATION PACKAGE THROUGH NOVEMBER 30, 2005 (1.4).
		2.70	
<b>Total Partner</b>		2.70	
SALAZAR AG	12/02/05	4.00	RECORD ALL BRSQ RESPONSES RECEIVED (4.0).
SALAZAR AG	12/05/05	0.40	UPDATE RESPONSES RECEIVED FROM BANKRUPTCY RETENTION SCREENING QUESTIONNAIRE (0.4).
SALAZAR AG	12/06/05	1.60	UPDATE CHART WITH RETENTION RESPONSES RECEIVED AND PREPARE TO SEND SECOND REQUEST (1.6).
SALAZAR AG	12/08/05	1.20	SEND OUT SECOND REQUEST AND LOG RESPONSES RECEIVED (1.2).
SALAZAR AG	12/09/05	2.00	UPDATE CHART WITH RESPONSES TO RETENTION QUESTIONNAIRE RECEIVED (2.0).
SALAZAR AG	12/13/05	1.90	UPDATE CHART WITH RETENTION QUESTIONNAIRE RESPONSES RECEIVED (1.9).
SALAZAR AG	12/14/05	0.50	UPDATE CHART WITH RETENTION QUESTIONNAIRE RESPONSES RECEIVED (0.5).
SALAZAR AG	12/16/05	1.40	UPDATE CHART ON RETENTION QUESTIONNAIRE RESPONSES RECEIVED (1.4).
SALAZAR AG	12/20/05	0.80	REVIEW AND UPDATE CHART OF SCREENING QUESTIONNAIRE RESPONSES RECEIVED (0.8).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

SALAZAR AG	12/21/05	1.00	REVIEW AND UPDATE CHART OF SCREENING QUESTIONNAIRES RECEIVED (1.0).
SALAZAR AG	12/30/05	1.00	REVIEW RESPONSES TO SCREENING QUESTIONNAIRE RECEIVED AND UPDATE CHART (1.0).
		15.80	
ZSOLDOS AF	12/15/05	1.10	CHECK NEWLY OBJECTING PARTIES FOR DISCLOSURE (0.8); SUBMIT PARTIES FOR DISCLOSURE RESEARCH (0.3).
ZSOLDOS AF	12/21/05	4.20	CHECK ENTIRE DELPHI DOCKET FOR ALL PARTIES FILING OBJECTIONS OR MOTIONS ADVERSE TO DELPHI FOR DISCLOSURE RESEARCH (4.2).
		5.30	
Total Legal Assistant		21.10	
TOTAL TIME		<u>23.80</u>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

Delphi Corporation (DIP)  
Retention /Fee Matters (SASM&F)

Bill Date: 02/28/06  
Bill Number: 1108418

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	01/05/06	0.80	BEGIN TO REVIEW YEAR-END 2006 MONTHLY COMPENSATION PACKAGES (0.8).
BUTLER, JR. J	01/07/06	1.30	CONTINUE TO WORK ON MONTHLY COMPENSATION PACKAGE THROUGH NOVEMBER 2005 (1.3).
BUTLER, JR. J	01/08/06	2.80	CONTINUE TO WORK ON MONTHLY COMPENSATION PACKAGE THROUGH DECEMBER 2005 (2.8).
BUTLER, JR. J	01/09/06	2.70	CONTINUE TO WORK ON MONTHLY COMPENSATION PACKAGE THROUGH NOVEMBER 2005 (2.7).
BUTLER, JR. J	01/11/06	1.90	CONTINUE TO WORK ON MONTHLY COMPENSATION PACKAGES THROUGH DECEMBER 2005 (1.9).
BUTLER, JR. J	01/17/06	0.70	REVIEW AND FINALIZE OCTOBER AND NOVEMBER COMPENSATION PACKAGE (0.4); DRAFT TRANSMITTAL LETTER (0.3).
BUTLER, JR. J	01/25/06	1.30	CONTINUE TO REVIEW AND REVISE DECEMBER COMPENSATION PACKAGE (1.3).
BUTLER, JR. J	01/26/06	0.90	CONTINUE TO REVIEW AND REVISE DECEMBER COMPENSATION PACKAGE (0.9).
BUTLER, JR. J	01/29/06	1.20	CONTINUE TO REVIEW AND REVISE DECEMBER COMPENSATION PACKAGE (1.2).
		<b>13.60</b>	
<b>Total Partner</b>		<b>13.60</b>	
MATZ TJ	01/24/06	0.40	WORK ON REVIEW FOR POTENTIAL DISCLOSURE (0.4).
MATZ TJ	01/26/06	0.80	CONTINUING WORK ON SUPPLEMENTAL DISCLOSURE CHECK (0.8).
		<b>1.20</b>	
<b>Total Counsel</b>		<b>1.20</b>	
DE ELIZALDE D	01/10/06	1.90	ANALYSIS OF DISCLOSURE REVIEW (1.9).
DE ELIZALDE D	01/12/06	1.50	ANALYSIS OF DISCLOSURE REVIEW (1.5).
DE ELIZALDE D	01/17/06	1.90	REVIEWED AND REVISED SUPPLEMENTAL AFFIDAVIT (1.9).
DE ELIZALDE D	01/19/06	3.90	REVIEW UPDATED LIST OF PARTIES-IN-INTERESTS FOR DISCLOSURE REVIEW ((0.8); REVIEW PRECEDENTS RE SUPPLEMENTAL AFFIDAVIT (1.2); REVIEWED AND REVISED FIRST DRAFT OF SUPPLEMENTAL AFFIDAVIT (1.9).



**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

DE ELIZALDE D	01/26/06	2.80	SUPERVISED DISCLOSURE REVIEW (2.8).
DE ELIZALDE D	01/27/06	1.20	ANALYSIS RE DISCLOSURE REVIEW(1.2).
DE ELIZALDE D	01/31/06	2.30	REVIEWED LIST OF ENTITIES FOR DISCLOSURE REVIEW (0.9); ANALYSIS OF DISCLOSURE REVIEW(1.4).
		15.50	
ZALTZMAN H*	01/04/06	2.00	REVIEW DISCLOSURE CHECKS THROUGHOUT DAY FOR SUPPLEMENTAL AFFIDAVIT (2.0).
ZALTZMAN H*	01/05/06	5.70	DISCLOSURE REVIEW THROUGHOUT DAY IN PREPARATION FOR SUPPLEMENTAL AFFIDAVIT (5.7).
ZALTZMAN H*	01/06/06	3.80	DISCLOSURE CHECK RE SECOND SUPPLEMENTAL AFFIDAVIT (3.8).
ZALTZMAN H*	01/08/06	4.20	FINALIZE DISCLOSURE CLEARANCE LISTS FOR SUPP. AFFIDAVIT (4.2).
ZALTZMAN H*	01/09/06	1.20	CONTINUE CHECKING DISCLOSURE MATERIALS AND UPDATING CONFLICT LIST FOR SUPPLEMENTAL AFFIDAVIT (1.2).
ZALTZMAN H*	01/11/06	0.40	CONTINUE DISCLOSURE CHECK FOR SUPP. AFFIDAVIT (0.4).
ZALTZMAN H*	01/13/06	3.20	CONTINUE DISCLOSURE CHECK FOR PREPARATION OF SUPP. AFFIDAVIT (3.2).
ZALTZMAN H*	01/16/06	1.40	PREPARE UPDATED BACKGROUND SECTION FOR REVIEW (0.1); LOOK UP SKADDEN RETENTION ENGAGEMENT LETTER INFORMATION (0.1); DRAFT SUPPLEMENTAL AFFIDAVIT (1.2).
ZALTZMAN H*	01/18/06	0.50	UPDATE DISCLOSURE LIST DOCUMENT FOR SUPPLEMENTAL AFFIDAVIT (0.5).
ZALTZMAN H*	01/19/06	0.10	UPDATE DISCLOSURE RIDER DOCUMENT BASED ON DISCLOSURE CHECK RE LIST #3 (0.1).
ZALTZMAN H*	01/20/06	0.10	CONTINUE DRAFTING /EDITING OF SUPPLEMENTAL AFFIDAVIT (0.1).
ZALTZMAN H*	01/23/06	0.90	CONTINUE DRAFTING/EDITING OF SUPPLEMENTAL AFFIDAVIT (0.1); SEARCH FOR PRECEDENT RE DISCLOSURE USED FOR 2002 NOTICE LIST (0.8).
ZALTZMAN H*	01/25/06	1.00	CONTINUE REVIEW OF NEW DISCLOSURE RESEARCH (1.0).
ZALTZMAN H*	01/26/06	1.60	CONTINUE DISCLOSURE REVIEW FOR SUPP. AFFIDAVIT (0.4); REVIEW DISCLOSURE RESEARCH WITH COLLEAGUES (1.2).
		26.10	
<b>Total Associate/Law Clerk</b>		<b>41.60</b>	

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

DEMMA J	01/04/06	1.30	PREPARE MATERIALS RE SUPPLEMENTAL AFFIDAVITS FOR ATTORNEY USE (1.3).
		1.30	
NOWICKI JA	01/17/06	8.80	ASSISTED WITH FINALIZING MONTHLY COMPENSATION PACKAGES (8.8).
		8.80	
SALAZAR AG	01/03/06	2.20	UPDATE RESPONSES RECEIVED FROM SCREENING QUESTIONNAIRE (0.2); PREPARE AND CREATE THIRD REQUEST OF QUESTIONNAIRE (2.0).
SALAZAR AG	01/04/06	1.10	COORDINATE PRODUCTION OF BRSQ DOCUMENTS (0.6); COORDINATE DISTRIBUTION OF BRSQ MATERIALS (0.5).
SALAZAR AG	01/05/06	0.50	COLLECT, REVIEW AND UPDATE CHART OF NEWLY RECEIVED SCREENING QUESTIONNAIRES (0.5).
SALAZAR AG	01/09/06	0.50	REVIEW RESPONSES RECEIVED AND UPDATE CHART FOR RETENTION (0.5).
SALAZAR AG	01/10/06	1.20	REVIEW AND UPDATE CHART WITH RETENTION QUESTIONNAIRES RECEIVED (1.2).
SALAZAR AG	01/18/06	0.80	REVIEW AND UPDATE CHARTS ON SCREENING QUESTIONNAIRE RESPONSES RECEIVED (0.8).
SALAZAR AG	01/19/06	2.90	COORDINATE AND PREPARE FOURTH REQUEST FOR THE BANKRUPTCY SCREENING QUESTIONNAIRE (2.9).
SALAZAR AG	01/24/06	1.80	REVIEW SCREENING QUESTIONNAIRE AND UPDATE CHART WITH RESPONSES RECEIVED (1.1); SEARCH DOCKETS FOR PRECEDENT FEE APPLICATIONS (0.7).
SALAZAR AG	01/31/06	0.70	REVIEW BRSQ RESPONSES RECEIVED AND UPDATE ANALYSIS CHART (0.7).
		11.70	
ZSOLDOS AF	01/09/06	0.70	DISCLOSURE RESEARCH - SEND LISTS TO H. ZALTZMAN, SEARCH FOR NEW PARTIES (0.7).
ZSOLDOS AF	01/10/06	4.00	SUBMIT NEW ENTITIES FOR DISCLOSURE RESEARCH AFTER CHECKING AGAINST THE DOCKET AND THOSE RUN (4.0).
ZSOLDOS AF	01/15/06	1.50	UPDATE MASTER DISCLOSURE LIST (0.2); CHECK OBJECTING PARTIES ON DOCKET VERSUS MASTER LIST (1.3).
ZSOLDOS AF	01/17/06	2.80	CHECKING DISCLOSURE SUMMARIES FOR LISTS NOT INCLUDED AND CONSISTENCY (2.1); ORGANIZE NEW RESULTS (0.7).

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

ZSOLDOS AF	01/24/06	1.40	CHECK NEW DISCLOSURE RESEARCH VS. THOSE ALREADY SUBMITTED FOR DUPLICATES (1.4).
ZSOLDOS AF	01/25/06	6.90	ATTAIN COMPLETE BUSINESS NAMES OF ENTITIES AND PREPARE FOR SUBMISSION OF SUPPLEMENTAL LISTS FOR DISCLOSURE RESEARCH (6.9).
ZSOLDOS AF	01/26/06	7.30	PREPARE SUPPLEMENTAL SUBMISSION (1.9); PRINT NEWEST DISCLOSURE RESULTS AND ORGANIZE (0.4); DISCLOSURE ANALYSIS ENTRY ONTO MAIN CHARTS (5.0).
ZSOLDOS AF	01/27/06	6.80	DISCLOSURE RESEARCH ANALYSIS ENTRY INTO CHARTS (6.8).
ZSOLDOS AF	01/30/06	2.90	DISCLOSURE RESEARCH ANALYSIS ENTRY INTO CHART (2.9).
		<b>34.30</b>	
<b>Total Legal Assistant</b>		<b>56.10</b>	
<b>TOTAL TIME</b>		<b><u>112.50</u></b>	

\* Law clerks are law school graduates  
who are not presently admitted to practice.

**SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES**

**Delphi Corporation (DIP)  
Retention /Fee Matters (SASM&F)**

**Bill Date: 02/28/06  
Bill Number: 1108418**

<b>Disbursement</b>	<b>Date</b>	<b>Vendor/Employee/Dept.</b>	<b>Amount</b>
In-house Reproduction	01/20/06	Copy Center, D	0.20
In-house Reproduction	01/20/06	Copy Center, D	1,075.53
In-house Reproduction	01/24/06	Copy Center, D	122.27
<b>TOTAL IN-HOUSE REPRODUCTION</b>			<b>\$1,198.00</b>
Telephone Expense	01/27/06	Telecommunications, D	0.88
Telephone Expense	01/27/06	Telecommunications, D	1.09
Telephone Expense	01/27/06	Telecommunications, D	0.03
<b>TOTAL TELEPHONE EXPENSE</b>			<b>\$2.00</b>
Messengers/ Courier	01/04/06	Dist Serv/Mail/Page, D	6.13
Messengers/ Courier	01/04/06	Dist Serv/Mail/Page, D	6.13
Messengers/ Courier	01/18/06	Dist Serv/Mail/Page, D	11.74
Messengers/ Courier	01/18/06	Dist Serv/Mail/Page, D	11.74
Messengers/ Courier	01/18/06	Dist Serv/Mail/Page, D	11.74
Messengers/ Courier	01/21/06	AirNet Systems, Inc.	116.60
Messengers/ Courier	01/22/06	Comet Messenger Service	18.68
Messengers/ Courier	01/22/06	Arrow Messenger Svc	35.12
Messengers/ Courier	01/22/06	Arrow Messenger Svc	35.12
<b>TOTAL MESSENGERS/ COURIER</b>			<b>\$253.00</b>
Outside Research/Internet Services	01/06/06	Pacer Service Center	14.00
<b>TOTAL OUTSIDE RESEARCH/INTERNET SERVICES</b>			<b>\$14.00</b>
<b>TOTAL MATTER</b>			<b>\$1,467.00</b>